

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
TWO HUNDRED SIXTH OMNIBUS OBJECTION TO CLAIMS SHOULD
REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIC D. KASENETZ, AT 212-310-8737.**

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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' TWO HUNDRED SIXTH
OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)**

PLEASE TAKE NOTICE that on September 14, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their two hundred sixth omnibus objection to claims (the "Debtors' Two Hundred Sixth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Two Hundred Sixth Omnibus Objection to

Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **November 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Two Hundred Sixth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **November 11, 2011 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Two Hundred Sixth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Two Hundred Sixth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 14, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
-----X

**DEBTORS' TWO HUNDRED SIXTH OMNIBUS
OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
TWO HUNDRED SIXTH OMNIBUS OBJECTION TO CLAIMS SHOULD
REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
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**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIC D. KASENETZ, AT 212-310-8737.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this two hundred sixth omnibus objection to claims (the “Two Hundred Sixth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases, ECF No. 6664 (the “Procedures Order”), seeking disallowance and expungement of the claims (the “Foreign Currency Claims”) listed on Exhibit A annexed hereto.

2. The Debtors have examined the Foreign Currency Claims and determined that they violate this Court’s July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases, ECF No. 4271 (the “Bar Date Order”), as they were not denominated in lawful currency of the United States. The Debtors, therefore, request that the Court disallow and expunge each of the Foreign Currency Claims in their entirety.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the

Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

6. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009, ECF No. 2583, the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code, ECF No. 7531.

7. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

8. On July 2, 2009, this Court entered the Bar Date Order, which requires, among other things, that "each Proof of Claim must: . . . (ii) be denominated in lawful currency of the United States" (Bar Date Order at 6.) Furthermore, the Bar Date Order provides that "any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein, shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect

thereto)” (*Id.* at 9-10.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Claimants also received notice of the Bar Date Order by mail. (*See* Notice of Deadlines for Filing Proofs of Claim (the “Bar Date Notice”).) In the Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, claimants were specifically instructed that, “[i]f you file a Proof of Claim, your filed Proof of Claim must: . . . (ii) be denominated in the lawful currency of the United States” (Bar Date Notice at 4.) The Bar Date Notice also prominently stated in bold-face type that **“any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth in the Bar Date Order, for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim)”** (*Id.* at 6 (emphasis in original).)

The Foreign Currency Claims Should Be Disallowed and Expunged

10. In their review of the claims filed on the claims register in these cases and maintained by the court-appointed claims agent, the Debtors have identified the claims on Exhibit A as not having been denominated in lawful currency of the United States.

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. The Bar Date Order specifically requires that “each Proof of Claim *must*: . . . (ii) be denominated in lawful currency of the United States” (Bar Date Order at 6 (emphasis added).) This requirement for proofs of claim is not a unique one. Indeed, this Court and others in the Southern District of New York have entered similar orders requiring that proofs of claim be denominated in lawful currency of the United States. (*See* Oct. 20, 2009 Order, ECF No. 316, at 6, *In re Finlay Enterprises, Inc.*, No. 09-14873 (JMP) (Peck, J.); *see also* Oct. 14, 2009 Order at 2-3, *In re AGT Crunch Acquisition LLC, et al.*, No. 09-12889 (REG) (Gerber, J.).) However, the Foreign Currency Claims do not meet this basic requirement.

13. Claimants were specifically provided notice of the Bar Date Order’s United States currency requirement via the Bar Date Notice. The Bar Date Notice included instructions on how to complete the proof of claim forms and a warning that failure to comply with those instructions would result in claims being barred. (*See* Bar Date Notice at 4, 6.) Nevertheless, these claimants filed the Foreign Currency Claims in denominations other than lawful currency of the United States.

14. Because the Foreign Currency Claims fail to comply with the Bar Date Order’s specific direction that claims be denominated in lawful currency of the United States, the Debtors request that the Court disallow and expunge in their entirety the Foreign Currency Claims listed on Exhibit A.

Notice

15. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Two Hundred Sixth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A, and (vii) all other parties entitled to

notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases, ECF No.

9635. The Debtors submit that no other or further notice need be provided.

16. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: September 14, 2011
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

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Attorneys for Debtors
and Debtors in Possession

Exhibit A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	AMTD STRATEGIC CAPITAL LIMITED AND AMTD RISK MANAGEMENT LIMITED ROOMS 2501-03, 25/F, WORLD TRADE CENTRE 280 GLOUCESTER ROAD ATTENTION: RUSKIN CHOW, SVP, BUSINESS DEVELOPMENT CAUSEWAY BAY, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/03/2009	3664	Undetermined	Foreign Currency Claim
2	BOHM, ACHIM SAARLANDSTR. 25 BOCHUM, 44866 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	37414	Undetermined	Foreign Currency Claim
3	BUNDESANSTALT FUR FINANZDIENSTLEISTUNGSAUFSICHT GRAURHEINDORFER STR. 108 BONN, 53117 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/12/2009	4539	Undetermined	Foreign Currency Claim
4	CDS FINANZ AG DR.- REHM - ST. 47 NOUIED, WY 82061 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/26/2009	5008	Undetermined	Foreign Currency Claim
5	COMPUTERSHARE HONG KONG INVESTOR SERVICES LIMITED ATTN: NG YIP CHING JING 46/F HOPEWELL CENTRE 183 QUEEN'S ROAD EAST WANCHAI, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/19/2009	3395	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	CREDIT SUISSE (FRANCE) ATTN: ALLEN GAGE 1 MADISON AVE NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55823 ¹	Undetermined	Foreign Currency Claim
7	CRESCENT 1, L.P. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55779	Undetermined	Foreign Currency Claim
8	CRESCENT 1, L.P. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55782	Undetermined	Foreign Currency Claim
9	CRESCENT 1, L.P. ATTN: DAVID A. MILICH 399 PARK AVE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55784	Undetermined	Foreign Currency Claim
10	CRESCENT 1, L.P. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55785	Undetermined	Foreign Currency Claim
11	CRESCENT 1, L.P. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55786	Undetermined	Foreign Currency Claim
12	CRS FUND, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55771	Undetermined	Foreign Currency Claim

¹ Claim 55823 is being expunged solely with respect to its asserted claim, in undetermined amount, for the security with ISIN XS0336151088. The remainder of Claim 55823 asserting a claim for the security with ISIN XS0301813522 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 55823 in the future.

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
13	CRS FUND, LTD. CYRUS CAPITAL PARTNERS ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55772	Undetermined	Foreign Currency Claim
14	CRS FUND, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55773	Undetermined	Foreign Currency Claim
15	CRS FUND, LTD. CYRUS CAPITAL PARTNERS ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55776	Undetermined	Foreign Currency Claim
16	CRS FUND, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55778	Undetermined	Foreign Currency Claim
17	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55756	Undetermined	Foreign Currency Claim
18	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55757	Undetermined	Foreign Currency Claim
19	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55758	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
20	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55759	Undetermined	Foreign Currency Claim
21	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55760	Undetermined	Foreign Currency Claim
22	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55761	Undetermined	Foreign Currency Claim
23	CYRUS OPPORTUNITIES MASTER FUND II, LTD. ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55762	Undetermined	Foreign Currency Claim
24	CYRUS SELECT OPPORTUNITIES FUND, LTD. ATTN: DAVID A MILICH 399 PARK AVE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55770	Undetermined	Foreign Currency Claim
25	CYRUS SELECT OPPORTUNITIES MASTER FUND, LTD ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55763	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
26	CYRUS SELECT OPPORTUNITIES MASTER FUND, LTD ATTN: DAVID A. MILICH 399 PARK AVENUE, 39TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55765	Undetermined	Foreign Currency Claim
27	DELMEE, H.J. AND VERWEIJ, M.S.J. RODE WEG 80 KALMTHOUT, 2920 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/08/2009	4196	Undetermined	Foreign Currency Claim
28	DENTON SALES & VINCENT 5 AVENUE PERCIER PARIS, 75008 FRANCE	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	01/30/2009	2288	Undetermined	Foreign Currency Claim
29	DIETZ, HILDEGARD NEULANDSTR. 11 NURNBERG, D90469 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/31/2009	6864	Undetermined	Foreign Currency Claim
30	FINANCIAL SERVICES COMPENSATION SCHEME LIMITED, THE FAO: JAMES DARBYSHIRE 7TH FLOOR, LLOYDS CHAMBERS 1 PORTSOKEN STREET LONDON, E1 8BN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	63358	Undetermined	Foreign Currency Claim
31	FLUXYS NV LEGAL DEPARTMENT AVENUE DES ARTS 31 BRUSSELS, 1040 BELGIUM	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	04/15/2009	3778	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
32	GLOBAL CREDIT OPPORTUNITY FUND SUB ACCOUNT OF PROMARK ALTERNATIVE HIGH YIELD BOND FUND IMC ASSET MANAGEMENT STRAWINS KYLANN 361 1077XX AMSTERDAM, NETHERLANDS	08-13555 (JMP)	Lehman No Case Asserted/All Cases Asserted	07/02/2009	5068 ²	Undetermined	Foreign Currency Claim
33	GM SELF-INVESTED PERSONAL PENSION PLAN - G DAVIES 40-43 CHANCERY LANE LONDON, WC2A 1JA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30470	Undetermined	Foreign Currency Claim
34	HSBC BANK PLC C/O BOB KING CORPORATE TRUST AND LOAN AGENCY - LEVEL 24 8 CANADA SQUARE LONDON, E14 5HQ UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	06/01/2009	4728	Undetermined	Foreign Currency Claim
35	HUBERATOR NV RUE GUIMARD 4 LEGAL DEPARTMENT BRUSSELS, B-1040 BELGIUM	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	04/15/2009	3779	Undetermined	Foreign Currency Claim

² Claim 5068 is currently subject to the Debtors' One Hundred Ninety-Sixth Omnibus Objection to Claims (Inferred Debtor Claims) [ECF No. 19886] (the "Inferred Debtor Claims Objection"), which seeks modification of Claim 5068 to appropriately identify the Debtor against which Claim 5068 is asserted. The Inferred Debtor Claims Objection does not seek to expunge Claim 5068. Therefore, the Inferred Debtor Claims Objection does not affect Claim 5068 with respect to this Objection.

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
36	I.E. JERSEY PROPERTY CO NO 1 LIMITED 22 GRENVILLE STREET ST. HELIER JERSEY, JE4 8PX UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	05/06/2009	4169	Undetermined	Foreign Currency Claim
37	JAPAN DIGITAL CONTENTS TRUST, INC. (ATTN: HIDEKI WAKAMATSU, LEGAL DEPT.) 3-10, TORANOMON 4-CHOME, MINATO-KU TOKYO, 105-0001 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/22/2008	1409	Undetermined	Foreign Currency Claim
38	KOYANAGI, KINJI 376-58 KAWAHARAMACHI MAEBASHI-SHI, GUNMA GUNMA, 371-0046 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/03/2008	449	Undetermined	Foreign Currency Claim
39	KYOBO SECURITIES CO., LTD. #26-4 YUIDO-DONG YUNGDEUNGPO- GU SEOUL, 150-737 KOREA, REPUBLIC OF	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/28/2009	2121	Undetermined	Foreign Currency Claim
40	MAPLES AND CALDER SHAUN DENTON PRINCES COURT 7 PRINCES STREET LONDON, EC2R 8AQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/28/2009	2087	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
41	MCKAY, JENNIFER & HAROLD WILLIAM JAMES 2 BALLYHAMPTON COURT LARNE CO. ANTRIM, BT40 2PT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	07/01/2009	5062	Undetermined	Foreign Currency Claim
42	MEITAN TRADITION CO., LTD. 29-17 TOYO 5-CHOME KOTO-KU TOKYO, 135-0016 JAPAN	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	12/01/2008	1160	Undetermined	Foreign Currency Claim
43	MUENDEL, BERND AND GERLINDE BUSSARDWEG 29 ILLMENAU/OBERPOERLITZ, 98693 GERMANY		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35352	Undetermined	Foreign Currency Claim
44	NAGASHIMA OHNO & TSUNEMATSU KIOICHO BLDG, 3-12 KIOICHO CHIYODA-KU TOKYO, 102-0094 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/06/2009	2742	Undetermined	Foreign Currency Claim
45	PHOENIX FUND N.V. IMC ASSET MANAGEMENT STRAWINSKYLAAN 361 AMSTERDAM, 1077XX NETHERLANDS	08-13555 (JMP)	Lehman No Case Asserted/All Cases Asserted	07/02/2009	5067 ³	Undetermined	Foreign Currency Claim

³ Claim 5067 is currently subject to the Debtors' One Hundred Ninety-Sixth Omnibus Objection to Claims (Inferred Debtor Claims) [ECF No. 19886] (the "Inferred Debtor Claims Objection"), which seeks modification of Claim 5067 to appropriately identify the Debtor against which Claim 5067 is asserted. The Inferred Debtor Claims Objection does not seek to expunge Claim 5067. Therefore, the Inferred Debtor Claims Objection does not affect Claim 5067 with respect to this Objection.

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
46	QUARTZ FINANCE PLC - SERIES 2003-3 C/O BANK OF NEW YORK MELLON- LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25843	Undetermined	Foreign Currency Claim
47	RADAU, RENATE KAISER STR. 42 HENNEF, 53773	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25075	Undetermined	Foreign Currency Claim
48	RIERA VALERO, VICENTE PARQUE LIDON 3-7-A CASTELLON, 12003 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/27/2009	48676	Undetermined	Foreign Currency Claim
49	ROYAL BANK OF SCOTLAND PLC, THE 7TH FLOOR, 1 HARDMAN BOULEVARD MANCHESTER, M3 3AQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/11/2009	3297	Undetermined	Foreign Currency Claim
50	SALER, JURGEN TREMMEWEG 6 SPIELBERG B. KNITTELFELD, A-8724 AUSTRIA		Lehman No Case Asserted/All Cases Asserted	05/03/2011	67483	Undetermined	Foreign Currency Claim
51	STIBBE, N.V. P.O. BOX 75640 ATTN: A. VAN DYK 1070 AP AMSTERDAM, NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/08/2008	1249	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
52	SYDBANK HELLE MORTENSEN, ATTORNEY AT LAW PEBERLY 4 - POSTBOKS 1038 AABENRAA, 6200 DENMARK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/21/2008	1108	Undetermined	Foreign Currency Claim
53	TULLETT PREBON (AUSTRALIA) PTY LTD LEVEL 36, 60 MARGARET STREET SYDNEY NSW, AUSTRALIA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	02/16/2009	2843	Undetermined	Foreign Currency Claim
54	UNITED KINGDOM HM REVENUE & CUSTOMS DEBT MGMT. ENFORCEMENT & INSOLVENCY DURRINGTON BRIDGE HOUSE BARRINGTON ROAD WORTHING WEST SUSSEX, BN12 4SE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/02/2009	2507	Undetermined	Foreign Currency Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 206: EXHIBIT A - FOREIGN CURRENCY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
55	VARDE FUND VI-A, LP, THE C/O BROWN RUDNICK LLP HOWARD STEEL, ESQ SEVEN TIMES SQUARE NEW YORK, NY 10036 TRANSFERRED TO: HAYMAN CAPITAL MASTER FUND LP TRANSFEROR: SEA PORT GROUP SECURITIES LLC ATTN: DEBBY LAMOY 2101 CEDAR SPRINGS RD, STE 1400 DALLAS, TX 75201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	62816 ⁴	Undetermined	Foreign Currency Claim
56	WALDRON, WILLIAM 70 CHURCH ROAD HALE, LIVERPOOL, L24 4BA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/26/2009	5007	Undetermined	Foreign Currency Claim
57	WHU, STIFTUNG WHU FOUNDATION BURGPLATE Z VALLENDAR, D56179 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/22/2009	4933	Undetermined	Foreign Currency Claim
TOTAL						Undetermined	

⁴ Claim 62816 is being expunged solely with respect to its asserted claim, in undetermined amount, for the security with ISIN CH0043088647. The remainder of Claim 62816 asserting a claim for other securities is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to those portions of Claim 62816 in the future.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
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**ORDER GRANTING DEBTORS' TWO HUNDRED SIXTH
OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)**

Upon the two hundred sixth omnibus objection to claims, dated September 14, 2011 (the "Two Hundred Sixth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim, ECF No. 6664 (the "Procedures Order"), seeking disallowance and expungement of the Foreign Currency Claims on the grounds that the Bar Date Order required that such claims be denominated in lawful currency of the United States, all as more fully described in the Two Hundred Sixth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Sixth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A attached to the Two Hundred Sixth

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Two Hundred Sixth Omnibus Objection to Claims.

Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases, ECF No. 9635; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Foreign Currency Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Foreign Currency Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred Sixth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE